THE JOURNAL OF ACCOUNTANCY

Index to Volume 105 — January 1958 to June 1958

Accountancy law and legislation
Legislator looks at accounting legislation. O'Brien, John L. Jan., p. 39.

Accountants and accountancy
Attraction and selection of accounting personnel, by James S. Lanham. (AE) June, p. 69.
"Competition for brains." Nager, Paul. (Corr.) Feb., p. 19.
Education, profession and public affairs. McGrath, Earl J. April, p. 44.
One solution to the problem of "dead end seniors." (PF) May, p. 85.
Professional development. Diness, David M. (Corr.) Feb., p. 19.
Quality vs. Quantity. Crabtree, James R. (Corr.) March, p. 24.

Accountants' office
Basis for billing clients—service vs. time. (PF) April, p. 88.
Describing services to clients produces excellent results. (PF) May, p. 82.
Description of services in billing clients. (PF) March, p. 82.
Effective budgeting of available time. (PF) April, p. 87.
One solution to the problem of "dead end seniors." (PF) May, p. 85.
Organizational work and control program. (PF) Feb., p. 78.
Quality vs. quantity. Crabtree, James R. (Corr.) March, p. 24.
Responsibilities in staff training. Marcus, S. Wesley. March, p. 60.
Review of procedures used by practitioners. (PF) May, p. 82.
Scheduling tax return preparation. (PF) Jan., p. 84.
Suggested plans for retirement of a practitioner. (PF) June, p. 80.
Timesaving techniques in preparation of tax returns. (PF) Feb., p. 78.

Accounting
Accounting and "reality." (Editorial) Jan., p. 21.
Accounting in transition—the statements prepared by the American accounting association. Werntz, William W. Feb., p. 33.
Generally accepted principles of accounting. May, George O. Jan., p. 23.
New solutions for new problems. (Editorial) March, p. 29.
Nonprofit organizations. Vatter, William J. (Corr.) June, p. 22.
One set of principles? Morey, Lloyd. (Corr.) March, p. 21.
Present-day challenges in financial reporting. Jennings, Alvin R. Jan., p. 28.
Seventh international accounting congress—technical sessions. Feb., p. 50.

Accounting and auditing problems; a department, edited by Carman G. Blough
Capitalizing early years' losses of rental program. June, p. 76.
Confirmation of long-term debt to REA. Jan., p. 50.
Disclaimer is no cure for known statement imperfections. Feb., p. 67.
Effect of loss years upon deferred income taxes. June, p. 74.
Implications of "present fairly" in the auditor's report. March, p. 76.
Instance of price-level adjustment of depreciation. Jan., p. 49.
Leaseholds in consolidated financial statements. March, p. 77.
More about "present fairly" in the auditor's report. (letter from Maurice E. Peloubet and comment) May, p. 73.
Rule 19 deals only with reporting practices. April, p. 76.
SEC comments on independence with respect to CPAs. April, p. 77.
Statement of responsibility for "other data." Feb., p. 66.

Accounting conferences
Michigan accountants' graduate study conference, by Wayne B. Wagar. (AE) May, p. 70.
Seventh international accounting congress—technical sessions. Feb. p. 50.

Accounting education; a department (Jan. issue edited by Robert L. Kane, Jr.)
Attraction and selection of accounting personnel, by James S. Lanham. June, p. 69.
Michigan accountants' graduate study conference, by Wayne B. Wagar. May, p. 70.
Suggested references—examination in accounting practice—Part I, November 1957. Jan., p. 52.
Suggested references—examination in accounting practice—Part II, November 1957. Jan., p. 52.
Suggested references—examination in auditing, November 1957. Jan., p. 53.
Suggested references—examination in commercial law, November 1957; prepared by Louis A. Sigaud. Feb., p. 69.
Suggested references—examination in theory of accounts, November 1957. Jan., p. 54.
Tribute to Robert L. Kane, Jr. March, p. 70.
Uniform certified public accountant examination—examination in accounting practice—Part I, November 1957. Jan., p. 55.
Uniform certified public accountant examination—examination in accounting practice—Part II, November 1957. Jan., p. 64.
Uniform certified public accountant examination—examination in auditing, November 1957. April, p. 69.
Uniform certified public accountant examination—examination in commercial law, November 1957. Suggested answers by Louis A. Sigaud. March, p. 71.
Uniform certified public accountant examination—examination in theory of accounts, November 1957. Feb., p. 70.

Accounting research
New solutions for new problems. (Editorial) March, p. 29.
Present-day challenges in financial reporting. Jennings, Alvin R. Jan., p. 28.

Accounting research bulletins
Accounting research bulletin number 49: Earnings per share. American institute of certified public accountants. Committee on accounting procedure. (OR) April, p. 78.

Accounts receivable
More on confirmation. Donnelly, Walter F. (Corr.) May, p. 20.

Alimony
Timing of alimony payment helpful in tax return. (TC) April, p. 82.

American accounting association committee on accounting concepts and standards
Accounting in transition—the statements prepared by the American accounting association. Werntz, William W. Feb., p. 33.

American institute of certified public accountants
Accounting research bulletin number 49: Earnings per share. Committee on accounting procedure. (OR) April, p. 78.
More professional education. (Editorial) June, p. 25.
Opinion survey on price-level adjustment of depreciation. Technical services department. April, p. 36.

Apartment houses, Co-operative
Stock tax basis in co-operative apartment corporation. (TC) Feb., p. 86.

Appropriations
Appropriations and funds. Bordner, H. W. (Corr.) June, p. 20.
To improve appropriations procedure. (Editorial) Feb., p. 25.

Arkin, Herbert
Statistician looks at accounting. April, p. 66.

Association of American railroads
Excerpts from supplementary statement of the Association of American railroads to the Interstate commerce commission. (OR) March, p. 65.

Auditing
Accountant looks at statistics. Hill, Henry P. April, p. 57.
Changes in public accounting. Tietjen, A. Carl. May, p. 34.
Constructive auditing. (Editorial) May, p. 25.
Meaning of auditing standards. Barden, Horace G. April, p. 50.
Nature and reliability of audit evidence. Mautz, R. K. May, p. 40.
Statistician looks at accounting. Arkin, Herbert. April, p. 66.

Averaging income
Averaging income for tax purposes. Dickerson, W. E. May, p. 27.

Bachrach, Jerome C.
CPAs should consider possible litigation aspects of their work. (TC) April, p. 81.

Bachrach, Michael D.
Co-operation in services to management. March, p. 37.

Bailey, George D.
George D. Bailey: a man who cannot sit back. (Biographical note) March, p. 8.

Banks and banking
Bank accounting problems. MacDougall, Colville. (Corr.) Feb., p. 20.
Washington background. Bryan, Lyman. (News report) April, p. 10.

Barden, Horace G.
Meaning of auditing standards. April, p. 50.

Barlow, Angus S.
Graphic presentation. (Corr.) April, p. 22.

Barr, Andrew
Financial reporting for regulatory agencies. Feb., p. 26.

Billing
Basis for billing clients—service vs. time. (PF) April, p. 88.
Describing services to clients produces excellent results. (PF) May, p. 82.
Description of services in billing clients. (PF) March, p. 82.

Biography
George D. Bailey: a man who cannot sit back. March, p. 8.
Maurice H. Stans: prophet of the accounting age. May, p. 6.
William A. Paton: a teacher of teachers. June, p. 6.
Young man who does his homework. (Biographical note about Wilbur D. Mills.) Feb., p. 8.

Blough, Carman G., editor
See Accounting and auditing problems; a department.

Bookkeeping
Practitioners' approach to a financial advisory service. (PF) March, p. 82.

Bordner, H. W.
Appropriations and funds. (Corr.) June, p. 20.

Brown, John E.
John E. Brown. (Obituary) (TC) Feb., p. 87.

Brundage, Percival F.
Federal budget and federal accounting. (News report) Feb., p. 6.

Bryan, Lyman
Washington background. (News report) April, p. 10.
Washington background. (News report) June, p. 12.

Buckheim, H. K.
Views and comments on evaluation of partners. (PF) March, p. 79.

Budgets
Budgeting and the corresponding modernization of accounting. Pelej, Joseph. June, p. 64.
Federal budget and federal accounting. Brundage, Percival F. (News report) Feb., p. 6.
To improve appropriations procedure. (Editorial) Feb., p. 25.

Business
Business climate; a department. Coffman, Paul B. *See* News report, each issue.

Business forecasting
Short-term forecasts in industrial companies. Zimmermann, Guenter. May, p. 48.

Cannon, Arthur M., and Walker, Lauren, editors
Current reading; a department. *See each issue.*

Key: AAP—Accounting & Auditing Problems; AE—Accounting Education; Corr.—Correspondence; OR—Official Releases; PF—Practitioners Forum; TC—Tax Clinic

Carpets
Tax status of carpet leasing arrangements. (TC) Jan., p. 80.
Carry-back and carry-over
Abuses in Internal revenue code. Perkel, George. (Corr.) June, p. 19.
Disallowance of loss carryovers to corporations. (TC) March, p. 87.
Carson, William K.
Section 306 is not so onerous in certain corporate mergers. (TC) April, p. 82.
Casale decision
Stock purchase agreement indirectly funded by insurance. (TC) May, p. 77.
Certificate or opinion
Accountants' opinions. Crabtree, James R. (Corr.) April, p. 21.
Disclaimer is no cure for known statement imperfections. (AAP) Feb., p. 67.
Simplified reports. Patelli, Giuseppe G. (Corr.) May, p. 19.
Statement of responsibility for "other data." (AAP) Feb., p. 66.
Rule 19 deals only with reporting practices. (AAP) April, p. 76.
Charitable contributions
Contributions in trust and the additional 10 per cent deduction. (TC) Feb., p. 85.
Charities
Charitable foundations under scrutiny by IRS. (TC) June, p. 78.
Chilton, Carl S., Jr.
Practitioners' approach to a financial advisory service. (PF) March, p. 82.
Clients
Colorado workshop on client relations. (PF) May, p. 84.
Successful application of professional ethics. (PF) May, p. 84.
Coffman, Paul B.
Business climate: a department. *See* News report, each issue.
Collins, Patrick B.
Reporting to management on internal control. (PF) June, p. 82.
Consolidations and mergers
Section 306 is not so onerous in certain corporate mergers. (TC) April, p. 82.
Corbin, Donald A.
Accounting for stockholder growth. May, p. 63.
Corporations
Collapsible corporation not qualified under section 337. (TC) June, p. 78.
Disallowance of loss carryovers to corporations. (TC) March, p. 87.
Relationship between section 341 and section 302. (TC) April, p. 82.
What to do when a stockholder leaves the the company. (TC) March, p. 85.
Correspondence
Abuses in Internal revenue code. Perkel, George. (Corr.) June, p. 19.
Accountants' opinions. Crabtree, James R. April, p. 21.
Appropriations and funds. Bordner, H. W. June, p. 20.
Bank accounting problems. MacDougall, Colville. Feb., p. 20.
Change of view. Holcomb, Boyd D. March, p. 26.
Communications. Singer, Frank A. April, p. 22.
"Competition for brains." Nager, Ralph. Feb., p. 19.
Ethics and Statement no. 23. Storey, Karl S. Jan., p. 19.
Graphic presentation. Barlow, Angus S. April, p. 22.
Health and welfare funds. Lobe, Ludwig and Stiefel, Ernest R. April, p. 21.
More on confirmation. Donnelly, Walter F. May, p. 20.
Nonprofit organizations. Vatter, William J. June, p. 22.
One set of principles? Morey, Lloyd. March, p. 21.
Professional development. Diness, David M. Feb., p. 19.
Quality vs. quantity. Crabtree, James R. March, p. 24.
Simplified reports. Patelli, Giuseppe G. May, p. 19.
Viva LXVI. Grant, William W. May, p. 22.
Costs
Multiple products costing in petroleum refining. Griffin, Charles H. March, p. 46.
Crabtree, James R.
Accountants' opinions. (Corr.) April, p. 21.
Quality vs. quantity. (Corr.) March, p. 24.
Crane, Nicholas E.
Security analyst looks at annual reports. March, p. 31.
Credit unions
Audits of federal credit unions. Hendricks, Arthur G. Feb., p. 56.
Washington background. Bryan, Lyman. (News report) April, p. 10.
Depreciation
Depreciation disallowance equals salvage value. (TC) May, p. 79.
Generally accepted principles of accounting. May, George O. Jan., p. 23.
Instance of price-level adjustment of depreciation. (AAP) Jan., p. 49.
Opinion survey on price-level adjustment of depreciation. American institute of certified public accountants. Technical services department. April, p. 36.
Price-level depreciation. (Editorial) April, p. 27.
Sequel to "an engineering viewpoint on depreciation accounting." Norton, Paul T., Jr. June, p. 35.
When is new property not new for accelerated depreciation. (TC) April, p. 82.
Dickerson, W. E.
Averaging income for tax purposes. May, p. 27.
Diness, David M.
Professional development. (Corr.) Feb., p. 19.
Disclosure
Financial reporting for regulatory agencies. Barr, Andrew. Feb., p. 26.
Opinion survey on price-level adjustment of depreciation. American institute of certified public accountants. Technical services department. April, p. 36.
Distribution costs
Distribution cost analysis: a service to management. Schiff, Michael. Feb., p. 37.
Distributions
Partial liquidations—qualifications ambiguous. (TC) June, p. 79.
Partnership distributions. Gerver, Eli. Feb., p. 42.
Dividends
Expenses incurred in payment of unusual stock dividends. (TC) Feb., p. 85.
Partial liquidations—qualifications ambiguous. (TC) June, p. 79.
Section 306 is not so onerous in certain corporate mergers. (TC) April, p. 82.
Tax-free discharge of preferred stock arrearages? (TC) May, p. 79.
Donnelly, Walter F.
More on confirmation. (Corr.) May, p. 20.
Earnings
Accounting research bulletin number 49: Earnings per share. American institute of certified public accountants. Committee on accounting procedure. (OR) April, p. 78.
Eaton, Marquis G.
Marquis G. Eaton. (Obituary) April, p. 29.
Eberle, Elmer A.
Description of services in billing clients. (PF) March, p. 82.
Economics
Economic accounting in the United States. Powelson, John P. June, p. 41.
Editorials
Accounting and "reality." Jan., p. 21.
Constructive auditing. May, p. 25.
Designation as "Tax Consultant." March, p. 30.
More professional education. June, p. 25.
New solutions for new problems. March, p. 29.
Price-level depreciation. April, p. 27.
Tax policy and taxes in practice. Feb., p. 23.
To improve appropriations procedure. Feb., p. 25.
Education
Education, profession and public affairs. McGrath, Earl J. April, p. 44.
Michigan accountants' graduate study conference, by Wayne B. Wagar. (AE) May, p. 70.
More professional education. (Editorial) June, p. 25.
Responsibilities in staff training. Marcus, S. Wesley. March, p. 60.
Electric light and power
Confirmation of long-term debt to REA. (AAP) Jan., p. 50.
Estates and trusts
Error in reporting on estate of Ostella Carruth case. (TC) Feb., p. 86.
Estate tax and accrued expenses at date of death. (TC) March, p. 87.
Estate tax—considerations in selecting alternate valuation. (TC) May, p. 80.
Optional valuation date sometimes prohibited. (TC) June, p. 78.
Tax planning on termination of an estate. (TC) June, p. 78.
Evidence
Nature and reliability of audit evidence. Mautz, R. K. May, p. 40.
Examinations
See also Accounting education: a department.
Change of view. Holcomb, Boyd D. (Corr.) March, p. 26.
Viva LXVI. Grant, William W. (Corr.) May, p. 22.
Executives
Unrestricted stock options for company executives. (TC) June, p. 79.
Expense accounts
Reimbursed expenses. Graves, Thomas J. June, p. 27.
Fair labor standards act
Highlights of the Wage-hour law. Lundquist, Clarence T. (OR) Jan., p. 77.
Federal wage and hour law
See Fair labor standards act.
Fees
See Wages, fees, salaries, etc.
Financial institutions act
Washington background. Bryan, Lyman. (News report) April, p. 10.
Forecasting
See Business forecasting
Foundations
Charitable foundations under scrutiny by IRS. (TC) June, p. 78.
Fulbright bill
Listed and unlisted securities markets. Gadsby, Edward N. April, p. 30.
Funds
Appropriations and funds. Bordner, H. W. (Corr.) June, p. 20.
Gadsby, Edward N.
Listed and unlisted securities markets. April, p. 30.
Gains and losses
Character of loss determined by character of gain. (TC) Feb., p. 86.
Disallowance of loss carryovers to corporations. (TC) March, p. 87.
Nonrecognition of gain on sale of residences —fact or fiction? (TC) March, p. 86.
Gas
Capitalizing early years' losses of rental program. (AAP) June, p. 76.
George D. Bailey: a man who cannot sit back. (Biographical note) March, p. 8.
Gerver, Eli
Partnership distributions. Feb., p. 42.
Gifts
Gift tax saving through Treasury valuation? (TC) June, p. 77.
Goedert, John Philip
How progressive is our present tax structure? March, p. 40.
Government
Appropriations and funds. Bordner, H. W. (Corr.) June, p. 20.
Federal budget and federal accounting. Brundage, Percival F. (News report) Feb., p. 6.
Grant, William W.
Viva LXVI. (Corr.) May, p. 22.
Graphic methods
Graphic presentation. Barlow, Angus S. (Corr.) April, p. 22.
Graves, Thomas J.
Reimbursed expenses. June, p. 27.
When is new property not new for accelerated depreciation. (TC) April, p. 82.
Griffin, Charles H.
Multiple products costing in petroleum refineries. March, p. 46.
H.R. 8002
To improve appropriations procedure. (Editorial) Feb., p. 25.
Heath, Leslie
Individual check list and questionnaire. (PF) Jan., p. 86.
Hendricks, Arthur G.
Audits of federal credit unions. Feb., p. 56.
Hennessy, J. H., Jr.
Is a standard cost system the answer? June, p. 57.
Hill, Henry P.
Accountant looks at statistics. April, p. 57.
Holcomb, Boyd D.
Change of view. (Corr.) March, p. 26.
Holding companies and subsidiaries
IRS position regarding liquidation or reorganization. (TC) June, p. 78.
Loss carryover of foreign subsidiary not available to parent. (TC) June, p. 77.
Income
Error in reporting on estate of Ostella Carruth case. (TC) Feb., p. 86.
Income, National
Economic accounting in the United States. Powelson, John P. June, p. 41.
Independence
SEC comments on independence with respect to CPAs. (AAP) April, p. 77.
Inflation
Opinion survey on price-level adjustment of depreciation. American institute of certified public accountants. Technical services department. April, p. 36.
Price-level depreciation. (Editorial) April, p. 27.
Internal control
Reporting to management on internal control. (PF) June, p. 82.
International congress on accounting
Seventh international accounting congress—technical sessions. Feb., p. 50.
Inventories
Case study of statistical sampling. Obrock, Raymond F. March, p. 53.
Current status of lifo. McAnly, Herbert T. May, p. 55.
Lifo pitfall for acquiring corporations. (TC) Jan., p. 81.
Investments and securities
Listed and unlisted securities markets. Gadsby, Edward N. April, p. 30.
Iowa society of certified public accountants
Rule 19 deals only with reporting practices. (AAP) April, p. 76.
Isaacson, Bernard B., editor
See Practitioners forum; a department.
Jennings, Alvin R.
Present-day challenges in financial reporting. Jan., p. 28.
Joint program to improve accounting in the federal government
Federal budget and federal accounting. Brundage, Percival F. (News report) Feb., p. 6.
Kane, Robert L., Jr.
Robert L. Kane, Jr. (Obituary) Feb., p. 16.
Tribute to Robert L. Kane, Jr. (AE) March, p. 70.
Kane, Robert L., Jr., editor
See Accounting education; a department, January issue.
Labor unions
See Trade unions.
LaFrance, John W.
Interpreting reports for management. Feb., p. 60.
Scheduling tax return preparation. (PF) Jan., p. 84.

Lanham, James S.
Attraction and selection of accounting personnel, by James S. Lanham. (AE) June, p. 69.
Lease or purchase
Tax status of carpet leasing arrangements. (TC) Jan., p. 80.
Leases
Leaseholds in consolidated financial statements. (AAP) March, p. 77.
Leboff, Allen
Effective budgeting of available time. (PF) April, p. 87.
Liquidations
Avoidance of state income tax on sale of corporate assets. (TC) Jan., p. 82.
IRS position regarding liquidation or reorganization. (TC) June, p. 78.
Partial liquidations—qualifications ambiguous. (TC) June, p. 79.
What to do when a stockholder leaves the company. (TC) March, p. 85.
Oregon not without a section 337 provision. (TC) March, p. 88.
Lobe, Ludwig
Health and welfare funds. Lobe, Ludwig and Stiefel, Ernest R. (Corr.) April, p. 21.
Lockitch, Percy A.
Audit and tax problems of health and welfare funds. Jan., p. 43.
Losses
See Gains and losses.
Lundquist, Clarence T.
Highlights of the Wage-hour law. (OR) Jan., p. 77.
McAnly, Herbert T.
Current status of lifo. May, p. 55.
MacDougall, Colville
Bank accounting problems. (Corr.) Feb., p. 20.
McGrath, Earl J.
Education, profession and public affairs. April, p. 44.
Mahon, James J., Jr., editor
See Tax clinic, a department.
Management accounting
Budgeting and the corresponding modernization of accounting. Pelej, Joseph. June, p. 64.
Management services
Changes in public accounting. Tietjen, A. Carl. May, p. 34.
Constructive auditing. (Editorial) May, p. 25.
Co-operation in services to management. Bachrach, Michael D. March, p. 37.
Interpreting reports for management. LaFrance, John W. Feb., p. 60.
Practitioners' approach to a financial advisory service. (PF) March, p. 82.
SEC comments on independence with respect to CPAs. (AAP) April, p. 77.
Marcus, S. Wesley
Responsibilities in staff training. March, p. 60.
Marquis G. Eaton. (Obituary) April, p. 29.
Maurice H. Stans: prophet of the accounting age. (Biographical note) May, p. 6.
Mautz, R. K.
Nature and reliability of audit evidence. May, p. 40.
May, George O.
Generally accepted principles of accounting. Jan., p. 23.
Medical expenses
Transportation expenses incurred in connection with medical care. (TC) Jan., p. 81.
Melvoin, Charles
Views and comments on evaluation of partners. (PF) March, p. 79.
Michigan graduate study conference
Michigan accountants' graduate study conference, by Wayne B. Wagar. (AE) May, p. 70.
Mills, Wilbur D.
Young man who does his homework. (Biographical note about Wilbur D. Mills.) Feb., p. 8.
Morey, Lloyd
One set of principles? (Corr.) March, p. 21
Myers, Max
Stock purchase agreement indirectly funded by insurance. (TC) May, p. 77.
Nager, Paul
"Competition for brains." (Corr.) Feb., p. 19.
National bureau of economic research
Economic accounting in the United States. Powelson, John P. June, p. 41.
Nonprofit organizations
Charitable foundations under scrutiny by IRS. (TC) June, p. 78.
One set of principles? Morey, Lloyd. (Corr.) March, p. 21.
Nonprofit organizations. Vatter, William J. (Corr.) June, p. 22.
Norton, Paul T., Jr.
Sequel to "an engineering viewpoint on depreciation accounting." June, p. 35.
Novak, Robert E.
Organizational work and control program. (PF) Feb., p. 78.
Obituaries
John E. Brown. (TC) Feb., p. 87.
Marquis G. Eaton. April, p. 29.
Robert L. Kane, Jr. Feb., p. 16.
Tribute to Robert L. Kane, Jr. (AE) March, p. 70.
William A. Wulf. (TC) May, p. 81.
O'Brien, John L.
Legislator looks at accounting legislation. Jan., p. 39.
Obrock, Raymond F.
Case study of statistical sampling. March, p. 53.
Official releases: a department
Accounting research bulletin number 49: Earnings per share. American institute of certified public accountants. Committee on accounting procedure. April, p. 78.
Excerpts from Supplementary statement of the Association of American railroads to the Interstate commerce commission. March, p. 65.
Highlights of the Wage-hour law. Lundquist, Clarence T. Jan., p. 77.
Oil drilling
Oil and gas—deduction for dry-hole costs. (TC) May, p. 80.
Treasury attacks intangible drilling cost deductions. (TC) April, p. 85.
Oil refineries
Multiple products costing in petroleum refining. Griffin, Charles H. March, p. 46.
Oregon
Avoidance of state income tax on sale of corporate assets. (TC) Jan., p. 82.
Oregon not without a section 337 provision. (TC) March, p. 88.
Partnerships
Another viewpoint on evaluation of partners. (PF) May, p. 84.
Be alert to partnership elections under the 1954 code. (TC) March, p. 87.
Partnership distributions. Gerver, Eli. Feb., p. 42.
Views and comments on evaluation of partners. (PF) March, p. 79.
Patelli, Giuseppe G.
Simplified reports. (Corr.) May, p. 19.
Paton, William A.
William A. Paton: a teacher of teachers. (Biographical note) June, p. 6.
Pelej, Joseph
Budgeting and the corresponding modernization of accounting. June, p. 64.
Peloubet, Maurice E.
More about "present fairly" in the auditor's report. (letter from Maurice E. Peloubet and comment) (AAP) May, p. 73.
Pensions and benefit plans
Health plan for retiring employees is deductible. (TC) June, p. 79.
Washington background. Bryan, Lyman. (News report) June, p. 12.
Perkel, George
Abuses in Internal revenue code. (Corr.) June, p. 19.
Petroleum
See Oil.
Pillsbury, Wilbur F.
Organized labor's view of corporate financial information. June, p. 46.
Powelson, John P.
Economic accounting in the United States. June, p. 41.
Practitioners forum; a department, edited by Bernard B. Isaacson
Another viewpoint on evaluation of partners. May, p. 84.
Basis for billing clients—service vs. time. April, p. 88.
Colorado workshop on client relations. May, p. 84.
Describing services to clients produces excellent results. May, p. 82.
Description of services in billing clients. March, p. 82.
Effective budgeting of available time. April, p. 87.
Further uses of rubber stamps. Jan., p. 85.
Individual check list and questionnaire. Jan., p. 86.
One solution to the problem of "dead end seniors." May, p. 85.
Organizational work and control program. Feb., p. 78.
Practitioners' approach to a financial advisory service. March, p. 82.
Reporting to management on internal control. June, p. 82.
Review of procedures used by practitioners. May, p. 82.
Scheduling tax return preparation. Jan., p. 84.
Successful application of professional ethics. May, p. 84.
Suggested plans for retirement of a practitioner. June, p. 80.
Timesaving techniques in preparation of tax returns. Feb., p. 78.
Views and comments on evaluation of partners. March, p. 79.
Prices
Instance of price-level adjustment of depreciation. (AAP) Jan., p. 49.
Opinion survey on price-level adjustment of depreciation. American institute of certified public accountants. Technical services department. April, p. 36.
Price-level depreciation. (Editorial) April, p. 27.
Professional ethics
Ethics and Statement no. 23. Storey, Karl S. (Corr.) Jan., p. 19.
Rule 19 deals only with reporting practices. (AAP) April, p. 76.
Successful application of professional ethics. (PF) May, p. 84.
Professional men
Education, profession and public affairs. McGrath, Earl J. April, p. 44.
Profit sharing
Corporate directors not includable in profit-sharing plans. (TC) May, p. 81.
Property
One advantage for jointly owned property. (TC) June, p. 79.
When is new property not new for accelerated depreciation. (TC) April, p. 82.
Puckett, Ray H.
Timesaving techniques in preparation of tax returns. (PF) Feb., p. 78.
Railroads
Excerpts from Supplementary statement of the Association of American railroads to the Interstate commerce commission. (OR) March, p. 65.
Generally accepted principles of accounting. May, George O. Jan., p. 23.
Rapier, George S.
Basis for billing clients—service vs. time. (PF) April, p. 88.
Rea, Richard C.
Review of procedures used by practitioners. (PF) May, p. 82.
Views and comments on evaluation of partners. (PF) March, p. 79.
Real estate
Nonrecognition of gain on sale of residences—fact or fiction? (TC) March, p. 86.
When is operation of real estate a separate trade? (TC) Jan., p. 81.
Recruitment
Attraction and selection of accounting personnel, by James S. Lanham. (AE) June, p. 69.
"Competition for brains." Nager, Paul. (Corr.) Feb., p. 19.
Refunds
Short statute of limitations on refund claims. (TC) Feb., p. 84.
"Tentative" refunds over $100,000 reviewed after payment. (TC) Jan., p. 82.
Reorganizations
IRS position regarding liquidation or reorganization. (TC) June, p. 78.
Reports and statements
Accountants' opinions. Crabtree, James R. (Corr.) April, p. 21.
Accounting for stockholder growth. Corbin, Donald A. May, p. 63.
Accounting in transition—the statements prepared by the American accounting association. Werntz, William W. Feb., p. 33.
Communications. Singer, Frank A. (Corr.) April, p. 22.
Disclaimer is no cure for known statement imperfections. (AAP) Feb., p. 67.
Ethics and Statement no. 23. Storey, Karl S. (Corr.) Jan., p. 19.
Financial reporting for regulatory agencies. Barr, Andrew. Feb., p. 26.
Graphic presentation. Barlow, Angus S. (Corr.) April, p. 22.
Implications of "present fairly" in the auditor's report. (AAP) March, p. 76.
Instance of price-level adjustment of depreciation. (AAP) Jan., p. 49.
Interpreting reports for management. LaFrance, John W. Feb., p. 60.
Leaseholds in consolidated financial statements. (AAP) March, p. 77.
More about "present fairly" in the auditor's report. (letter from Maurice E. Peloubet and comment) (AAP) May, p. 73.
Opinion survey on price-level adjustment of depreciation. American institute of certified public accountants. Technical services department. April, p. 36.
Organized labor's view of corporate financial information. Pillsbury, Wilbur F. June, p. 46.
Rule 19 deals only with reporting practices. (AAP) April, p. 76.
Security analyst looks at annual reports. Crane, Nicholas E. March, p. 31.
Simplified reports. Patelli, Giuseppe G. (Corr.) May, p. 19.
Statement of responsibility for "other data." (AAP) Feb., p. 66.
Retirement
Suggested plans for retirement of a practitioner. (PF) June, p. 80.
Robert L. Kane, Jr. (Obituary) Feb., p. 16.
Rural electrification administration
Confirmation of long-term debt to REA. (AAP) Jan., p. 50.
S. 1168
Listed and unlisted securities markets. Gadsby, Edward N. April, p. 30.
S. 2888
Washington background. Bryan, Lyman. (News report) June, p. 12.
Sage, Paul
Suggested plans for retirement of a practitioner. (PF) June, p. 80.
Salaries
See Wages, fees, salaries, etc.
Sales
Avoidance of state income tax on sale of corporate assets. (TC) Jan., p. 82.
Sampling
See Testing and sampling.
Schiff, Michael
Distribution cost analysis: a service to management. Feb., p. 37.
Section 213
Transportation expenses incurred in connection with medical care. (TC) Jan., p. 81.

Section 302
Relationship between section 341 and section 302. (TC) April, p. 82.
Section 305
Tax-free discharge of preferred stock arrearages? (TC) May, p. 79.
Section 306
Section 306 is not so onerous in certain corporate mergers. (TC) April, p. 82.
Section 320(b)(3)
What to do when a stockholder leaves the company. (TC) March, p. 85.
Section 337
Avoidance of state income tax on sale of corporate assets. (TC) Jan., p. 82.
Collapsible corporations not qualified under section 337. (TC) June, p. 78.
Oregon not without a section 337 provision. (TC) March, p. 88.
Section 341
Relationship between section 341 and section 302. (TC) April, p. 82.
Section 353
When is operation of real estate a separate trade? (TC) Jan., p. 81.
Section 381(c)(3)
Lifo pitfall for acquiring corporations. (TC) Jan., p. 81.
Section 382(a)
Disallowance of loss carryovers to corporations. (TC) March, p. 87.
Section 452
Overpayment of tax affected by repeal of sections 452 and 462. (TC) June, p. 78.
Section 462
Overpayment of tax affected by repeal of sections 452 and 462. (TC) June, p. 78.
Section 691
Error in reporting on estate of Ostella Carruth case. (TC) Feb., p. 86.
Section 2032
Estate tax—considerations in selecting alternate valuation. (TC) May, p. 80.
Section 6405
"Tentative" refunds over $100,000 reviewed after payment. (TC) Jan., p. 82.
Securities and exchange commission
Financial reporting for regulatory agencies. Barr, Andrew. Feb., p. 26.
Listed and unlisted securities markets. Gadsby, Edward N. April, p. 30.
SEC comments on independence with respect to CPAs. (AAP) April, p. 77.
Security analysts
Security analyst looks at annual reports. Crane, Nicholas E. March, p. 31.
Seidman, J. S.
Health plan for retiring employees is deductible. (TC) June, p. 79.
One advantage for jointly owned property. (TC) June, p. 79.
Timing of alimony payment helpful in tax return. (TC) April, p. 82.
Unrestricted stock options for company executives. (TC) June, p. 79.
Using the home for business purposes. (TC) April, p. 85.
Seventh international accounting congress—technical sessions. Feb., p. 50.
Shaw, T. T.
Depreciation disallowance equals salvage value. (TC) May, p. 79.
Optional valuation date sometimes prohibited. (TC) June, p. 78.
Relationship between section 341 and section 302. (TC) April, p. 82.
Tax planning on termination of an estate. (TC) June, p. 78.
Sigaud, Louis A.
Suggested references — examination in commercial law, November 1957; prepared by Louis A. Sigaud. Feb., p. 69.
Uniform certified public accountant examination — examination in commercial law, November 1957. Suggested answers by Louis A. Sigaud. March, p. 71.
Singer, Frank A.
Communications. (Corr.) April, p. 22.
Smith, Dan Throop
Objectives of United States tax policy. Jan., p. 35.
Social accounting
Economic accounting in the United States. Powelson, John P. June, p. 41.
Spin-offs
When is operation of real estate a separate trade? (TC) Jan., p. 81.
Staff training
Quality vs. quantity. Crabtree, James R. (Corr.) March, p. 24.
Responsibilities in staff training. Marcus, S. Wesley. March, p. 60.
Standard costs
Is a standard cost system the answer? Hennessy, J. H., Jr. June, p. 57.
Stans, Maurice H.
Maurice H. Stans: prophet of the accounting age. (Biographical note) May, p. 6.
Statement on auditing procedure number 23
Ethics and Statement no. 23. Storey, Karl S. (Corr.) Jan., p. 19.
Rule 19 deals only with reporting practices. (AAP) April, p. 76.
Statement on auditing procedure number 27
Statement of responsibility for "other data." (AAP) Feb., p. 66.
Statements
See Reports and statements.
Statistical sampling
See Testing and sampling.
Statute of limitations
Short statute of limitations on refund claims. (TC) Feb., p. 84.
Stiefel, Ernest R.
Health and welfare funds. Lobe, Ludwig and Stiefel, Ernest R. (Corr.) April, p. 21.
Stock
Accounting research bulletin number 49: Earnings per share. American institute of certified public accountants. Committee on accounting procedure. (OR) April, p. 78.
Ordinary loss deduction obtainable on sale of stock. (TC) May, p. 81.
Relationship between section 341 and section 302. (TC) April, p. 82.
Section 306 is not so onerous in certain corporate mergers. (TC) April, p. 82.
Stock options
Unrestricted stock options for company executives. (TC) June p. 79.
Stock purchase
Stock purchase agreement indirectly funded by insurance. (TC) May, p. 77.
Stockholders
Accounting for stockholder growth. Corbin, Donald A. May, p. 63.
Stone, Marvin L.
Colorado workshop on client relations. (PF) May, p. 84.
Stores systems and stock records
Case study of statistical sampling. Obrock, Raymond F. March, p. 53.
Storey, Karl S.
Ethics and Statement no. 23. (Corr.) Jan., p. 19.
Subsidiaries
See Holding companies and subsidiaries.
Supplies
See Stores systems and stock records
Tax clinic; a department, edited by James J. Mahon, Jr.
Avoidance of state income tax on sale of corporate assets. Jan., p. 82.
Be alert to partnership elections under the 1954 code. March, p. 87.
CPAs should consider possible litigation aspects of their work. April, p. 81.
Character of loss determined by character of gain. Feb., p. 86.
Charitable foundations under scrutiny by IRS. June, p. 78.
Collapsible corporation not qualified under section 337. June, p. 78.
Contributions in trust and the additional 10 per cent deduction. Feb., p. 85.
Corporate directors not includable in profit-sharing plans. May, p. 81.
Deficiency notice in case of delinquency penalty. June, p. 77.
Depreciation disallowance equals salvage value. May, p. 79.
Disallowance of loss carryovers to corporations. March, p. 87.
Error in reporting on estate of Ostella Carruth case. Feb., p. 86.
Estate tax and accrued expenses at date of death. March, p. 87.
Estate tax—considerations in selecting alternate valuation. May, p. 80.
Expenses incurred in payment of unusual stock dividends. Feb., p. 85.
Gift tax saving through Treasury valuation? June, p. 77.
Health plan for retiring employees is deductible. June, p. 79.
IRS position regarding liquidation or reorganization. June, p. 78.
John E. Brown. (Obituary) Feb., p. 87.
Lifo pitfall for acquiring corporations. Jan., p. 81.
Loss carryover of foreign subsidiary not available to parent. June, p. 77.
Nonrecognition of gain on sale of residences —fact or fiction? March, p. 86.
Oil and gas—deduction for dry-hole costs. May, p. 80.
One advantage for jointly owned property. June, p. 79.
Optional valuation date sometimes prohibited. June, p. 78.
Ordinary loss deduction obtainable on sale of stock. May, p. 81.
Oregon not without a section 337 provision. March, p. 88.
Overpayment of tax affected by repeal of sections 452 and 462. June, p. 78.
Partial liquidations—qualifications ambiguous. June, p. 79.
Relationship between section 341 and section 302. April, p. 82.
Section 306 is not so onerous in certain corporate mergers. April, p. 82.
Short statute of limitations on refund claims. Feb., p. 84.
Stock purchase agreement indirectly funded by insurance. May, p. 77.
Stock tax basis in co-operative apartment corporation. Feb., p. 86.
Tax-free discharge of preferred stock arrearages? May, p. 79.
Tax planning on termination of an estate. June, p. 78.
Tax status of carpet leasing arrangements. Jan., p. 80.
Timing of alimony payment helpful in tax return. April, p. 82.
"Tentative" refunds over $100,000 reviewed after payment. Jan., p. 82.
Transportation expenses incurred in connection with medical care. Jan., p. 81.
Treasury attacks intangible drilling cost deductions. April, p. 85.
Unrestricted stock options for company executives. June, p. 79.
Using the home for business purposes. April, p. 85.
What to do when a stockholder leaves the company. March, p. 85.
When is new property not new for accelerated depreciation. April, p. 82.
When is operation of real estate a separate trade? Jan., p. 81.
William A. Wulf (Obituary) May, p. 81.
Tax litigation
CPAs should consider possible litigation aspects of their work. (TC) April. p. 81.
Tax policy
Objectives of United States tax policy. Smith, Dan Throop. Jan., p. 35.
Tax policy and taxes in practice. (Editorial) Feb., p. 23.
Tax practice
Designation as "Tax Consultant." (Editorial) March, p. 30.
Tax returns
Individual check list and questionnaire. (PF) Jan., p. 86.
Review of procedures used by practitioners. (PF) May, p. 82.
Scheduling tax return preparation. (PF) Jan., p. 84.
Timesaving techniques in preparation of tax returns. (PF) Feb., p. 78.
Taxation
Abuses in Internal revenue code. Perkel, George. (Corr.) June, p. 19.
Averaging income for tax purposes. Dickerson, W. E. May, p. 27.
How progressive is our present tax structure? Goedert, John Philip. March, p. 40.
Partnership distributions. Gerver, Eli. Feb., p. 42.
Taxes
Effect of loss years upon deferred income taxes. (AAP) June, p. 74.
Deficiency notice in case of delinquency penalty. (TC) June, p. 77.
Telephone companies
Instance of price-level adjustment of depreciation. (AAP) Jan., p. 49.
Terminology
Communications. Singer, Frank A. (Corr.) April, p. 22.
Testing and sampling
Accountant looks at statistics. Hill, Henry P. April, p. 57.
Case study of statistical sampling. Obrock, Raymond F. March, p. 53.
Statistician looks at accounting. Arkin, Herbert. April, p. 66.
Textile workers union of America
Abuses in Internal revenue code. Perkel, George. (Corr.) June, p. 19.
Tietjen, A. Carl
Changes in public accounting. May, p. 34.
Tilly, Virgil S.
Views and comments on evaluation of partners. (PF) March, p. 79.
Trade unions
Organized Labor's view of corporate financial information. Pillsbury, Wilbur F. June, p. 46.
Unions
See Trade unions.
Vatter, William J.
Nonprofit organizations. (Corr.) June, p. 22.
Wagar, Wayne B.
Michigan accountants' graduate study conference. (AE) May, p. 70.
Wages, fees, salaries, etc.
Highlights of the Wage-hour law. Lundquist, Clarence T. (OR) Jan., p. 77.
Walker, Lauren, editor
See Cannon, Arthur M., and Walker, Lauren, editors
Washington background. Bryan, Lyman. April, p. 10.
Welfare funds
Audit and tax problems of health and welfare funds. Lockitch, Percy A. Jan., p. 43.
Health and welfare funds. Lobe, Ludwig and Stiefel, Ernest R. (Corr.) April, p. 21.
Washington background. Bryan, Lyman. (News report) June, p. 12.
Welter, E. W.
Further uses of rubber stamps. (PF) Jan., p. 85.
Wernz, William W.
Accounting in transition—the statements prepared by the American accounting association. Feb., p. 33.
What to read; a department, edited by Arthur M. Cannon and Lauren Walker
See each issue
William A. Paton: a teacher of teachers. (Biographical note) June, p. 6.
Witte, Lester A.
Views and comments on evaluation of partners. (PF) March, p. 79.
Wulf, William A.
William A. Wulf. (Obituary) (TC) May, p. 81.
Young man who does his homework. (Biographical note about Wilbur D. Mills) Feb., p. 8.
Zimmermann, Guenter
Short-term forecasts in industrial companies. May, p. 48.

THE JOURNAL OF ACCOUNTANCY

Index to Volume 106 — July 1958 to December 1958

Accountants and accountancy
Accountants as fictional characters. (Editorial) Nov., p. 31.
Accounting and new management attitudes. Trueblood, Robert M. Oct., p. 37.
CPAs and PAs. Bell, Allyn R. (Corr.) Nov., p. 28.
CPAs and PAs. Crawford, Derald J. (Corr.) Nov., p. 26.
Community service and the CPA. Park, Colin. Oct., p. 43.
Liability of auditors. Kent, Ralph E. Sept., p. 61.
More about the problem of dead-end seniors. (PF) Sept., p. 84.
Place of the CPA in contemporary society. Carey, John L. Sept., p. 27.
Rotation of auditors. McLaren, N. Loyall. July, p. 41.

Accountants' office
Courtesy and efficiency—foundation of client relations. (PF) July, p. 83.
Language of symbols. (PF) Aug., p. 87.
More about the problem of dead-end seniors. (PF) Sept., p. 84.
Observations on retirement of a practitioner. (PF) Aug., p. 89.
Planning work ahead may eliminate overtime. (PF) Aug., p. 87.
Profit-sharing plans of accounting firms. (PF) July, p. 83.
Recording staff time with a bookkeeping machine. (PF) Sept., p. 82.
Staff training in smaller firms. Kramer, John F. Oct., p. 48.
Standard chart of accounts as a service to practitioners. (PF) Aug., p. 87.
Wide ledger sheets—useful at billing time. (PF) Dec., p. 82.

Accounting
Accounting function in economic progress. Bevis, Herman W. Aug., p. 27.
Accounting in the Eighty-fifth congress. (Editorial) Sept., p. 25.
Accounting research and accounting principles. (Editorial) Dec., p. 27.
Can we define generally accepted accounting principles? Spacek, Leonard. Dec., p. 40.
Cicero on accounting—the case of the missing entry: introductory material by L. Fred Boyce, Jr. Nov., p. 63.
Sociological accounting. Aoyagi, B. July, p. 51.

Accounting Australia
Asset revaluations and stock dividends. Chambers, R. J. Aug., p. 55.

Accounting and auditing problems; a department, edited by Carman G. Blough
Alternative presentation of dividends per share. Sept., p. 74.
Auditor's opinion on prior year figures. Nov., p. 73.
Case of dividends in excess of retained earnings. Nov., p. 73.
"Cash flow earnings"—a dangerous concept. Oct., p. 77.
Depreciation not a provision for replacements. July, p. 78.
Difficulties in wording a report on restricted audit. Sept., p. 73.
Dutch deal with U.S. depreciation. Aug., p. 77.
Elimination of provision for pension costs unjustified. Dec., p. 74.
Exchange is a combination of sale and purchase. Sept., p. 73.
Improper use of installment method of accounting for income. July, p. 79.
More about depreciation not a provision for replacements. Dec., p. 73.
New edition of "Accounting trends & techniques." Oct., p. 78.
Percentage depletion not a production cost. Aug., p. 78.
Special committee on accounting research program. Aug., p. 77.

Accounting education; a department
Continuing adult education for the public accountant. Beamer, Elmer G. Nov., p. 68.
Suggested references—examination in accounting practice—Part I, May 1958. July, p. 56.
Suggested references—examination in accounting practice—Part II, May 1958. July, p. 56.
Accounting careers for nonaccounting collegians. Walton, Clarence C. Dec., p. 69.
Suggested references—examination in auditing, May 1958. Sept., p. 67.
Suggested references—examination in commercial law, May 1958. Aug., p. 70.
Suggested references—examination in theory of accounts, May 1958. Aug., p. 69.
Uniform certified public accountant examination—examination in accounting practice—Part I, May 1958. July, p. 57.
Uniform certified public accountant examination—examination in accounting practice—Part II, May 1958. July, p. 64.
Uniform examination—examination in auditing, May 1958. Oct., p. 70.
Uniform examination—examination in commercial law, May 1958; suggested answers by Louis A. Sigaud. Sept., p. 68.
Uniform examination—examination in theory of accounts, May 1958. Aug., p. 70.

Accounting research
Accounting and new management attitudes. Trueblood, Robert M. Oct., p. 37.
Accounting research and accounting principles. (Editorial) Dec., p. 27.
Report to Council of the Special committee on research program. American institute of CPAs. Special committee on research program. (OR) Dec., p. 62.
Special committee on accounting research program. (AAP) Aug., p. 77.

Accounting research bulletins
Accounting research bulletin 44 revised. (Editorial) Aug., p. 25.
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954.) American institute of certified public accountants. Committee on accounting procedure. (OR) Aug., p. 81.
Accounting research bulletin number 50: Contingencies. American institute of CPAs. Com. on account. proced. (OR) Dec., p. 61.
Alternative presentation of dividends per share. (AAP) Sept., p. 74.
Can we define generally accepted accounting principles? Spacek, Leonard. Dec., p. 40.
Elimination of provision for pension costs unjustified. (AAP) Dec., p. 74.
New bulletins and past positions. May, George O. (Corr.) Oct., p. 23.
Tax allocation controversy. Chamberlain, Henry T. (Corr.) Oct., p. 23.

"Accounting trends and techniques"
New edition of "Accounting trends & techniques." (AAP) Oct., p. 78.

Acquisitions
Application of section 334(b) (2) may benefit an acquiring company. (TC) Aug., p. 85.

Advertising companies
Purchase price allocation of an advertising company. (TC) Aug., p. 85.

Alimony
Payments to a divorced spouse may qualify as a S. 212 deduction. (TC) Aug., p. 86.

American institute of certified public accountants
Accounting function for small business. Witschey, Robert E. Dec., p. 30.
Accounting function in economic progress. Bevis, Herman W. Aug., p. 27.
Accounting research and accounting principles. (Editorial) Dec., p. 27.
Accounting research bulletin 44 revised. (Editorial) Aug., p. 25.
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954.) Committee on accounting procedure. (OR) Aug., p. 81.
Accounting research bulletin number 50: Contingencies. Committee on accounting procedure. (OR) Dec., p. 61.
National organization of CPAs. (Editorial) July, p. 25.
Place of the CPA in contemporary society. Carey, John L. Sept., p. 27.
Report to Council of the Special committee on research program. (OR) Dec., p. 62.
Services by CPAs in estate planning, edited by Eli Gerver. Committee on estate planning. Nov., p. 55.
Statement on auditing procedure no. 29: Scope of the independent auditor's review of internal control. Committee on auditing procedure. (OR) Nov., p. 66.

Andersen, Arthur, and co.
Conclusion of the Atlas Plywood story. (Editorial) Nov., p. 32.

Aoyagi, Bunji
Sociological accounting. July, p. 51.

Appropriations
Another step toward fiscal efficiency. (Editorial) Oct., p. 35.
Budget reform bill. Scott, Thomas Lee. (Corr.) Dec., p. 24.

Assets
Asset revaluations and stock dividends. Chambers, R. J. Aug., p. 55.
Exchange is a combination of sale and purchase. (AAP) Sept., p. 73.

Atlas plywood corporation
Conclusion of the Atlas Plywood story. (Editorial) Nov., p. 32.

Auditing
Audit evid. Goldberg, L. (Corr.) Aug., p. 19.
Audit techniques for electronic systems. Shonting, D. M., & Stone, L. D. Oct., p. 54.
Auditing and electronic data processing; an annotated selective bibliography. Cleaver, Goodrich F. Nov., p. 48.
Auditor's responsibility. Dunn, Keith W. (Corr.) Nov., p. 26.
Auditor's responsibility. Goldberg, Louis S. (Corr.) Nov., p. 25.
Auditor's responsibility. Shannahan, T. (Corr.) Nov., p. 25.
Clarification of responsibility for discovery of fraud. Dunn, Keith W. Aug., p. 49.
Importance of observation. Wolski, Julian. (Corr.) Aug., p. 20.
Statistical techniques. Martin, J. Stanwood. (Corr.) Aug., p. 20.
Understanding of auditing. Whitney, William H. (Corr.) July, p. 23.

Auditors
See Accountants and accountancy

Bachrach, Jerome C.
Foreign real estate not subject to federal estate tax. (TC) July, p. 81.
Problems in retirement from professional practice. (TC) Nov., p. 78.

Back talk; a department
July, p. 96.

Balance sheets
Comparative balance sheets and analysis of changes. (PF) Oct., p. 86.

Beamer, Elmer G.
Continuing adult education for the public accountant. (AE) Nov., p. 68.

Bell, Allyn R.
CPAs and PAs. (Corr.) Nov., p. 28.

Bevis, Herman W.
Accounting function in economic progress. Aug., p. 27.

Bibliographies, indexes, catalogues, etc.
Auditing and electronic data processing; an annotated selective bibliography. Cleaver, Goodrich F. Nov., p. 48.

Billing
Wide ledger sheets—useful at billing time. (PF) Dec., p. 82.

Biography
Frederick G. Donner: accountant at the summit. (News report) Dec., p. 12.
Harry A. Finney: best-selling author. (News report) July, p. 8.
J. S. Seidman: a man of many parts. (News report) Oct., p. 10.
New Institute president: Louis H. Penney. (News report) Nov., p. 10.

Blake, Matthew F.
Current trends in fringe benefits. Sept., p. 33.

Blough, Carman G., editor
See Accounting and auditing problems; a department.

Bock, Russell S.
Income in respect of decedents and the formula clause in wills. (TC) July, p. 80.
Tax economic structure—a startling example. (TC) Oct., p. 82.

Bonus
Qualification of pension, profit-sharing and bonus plans. Graichen, R. E. Aug., p. 42.

Bookkeeping machines
Recording staff time with a bookkeeping machine. (PF) Sept., p. 82.

Boyce, L. Fred, Jr.
Cicero on accounting. Nov., p. 63.

Brock, Richard, joint author
See Sage, Paul and Brock, Richard

Bryan, Lyman
Washington background (News report) July, p. 16. October, p. 14.

Budgets
Another step toward fiscal efficiency. (Editorial) Oct., p. 35.
Budget reform bill. Scott, Thomas Lee. (Corr.) Dec., p. 24.

Business
Business climate; a department. Coffman, Paul B. See News report, each issue.

Bussler, Kenneth R.
Necessity for proper evaluation of insurance. (PF) Nov., p. 81.

Cameron, Alexander
Tax considerations in organizing a business abroad. July, p. 45.

Cannon, Arthur M., and Walker, Lauren, editors
Current reading; a department. *See* each issue.

Carey, John L.
Place of the CPA in contemporary society. Sept., p. 27.

Key: AAP—Accounting & Auditing Problems; AE—Accounting Education; Corr.—Correspondence; OR—Official Releases; PF—Practitioners Forum; TC—Tax Clinic

Carry-back and carry-over
Libson doctrine not to apply to section 381 transactions. (TC) Nov., p. 77.
Possible avoidance of limitation on loss carry-overs. (TC) Oct., p. 81.
Revenue ruling on net operating loss carry-overs. (TC) July, p. 81.

"Cash flow"
"Cash flow earnings"—dangerous concept. (AAP) Oct., p. 77.

Cents elimination
Omitting pennies from comparative report tabulations. (PF) Oct., p. 85.

Cerf, Alan Robert
Tax allocation and railroad accounting. Oct., p. 62.

Certificate or opinion
Auditor's opinion on prior year figures. (AAP) Nov., p. 73.
Difficulties in wording a report on restricted audit. (AAP) Sept., p. 73.

Chamberlain, Henry T.
Tax allocation controversy. (Corr.) Oct., p. 23.

Chambers, R. J.
Asset revaluations and stock dividends. Aug., p. 55.

Chilton, Carl S., Jr.
Wide ledger sheets—useful at billing time. (PF) Dec., p. 82.

Cicero
Cicero on accounting. Nov., p. 63.

Cleaver, Goodrich F.
Auditing and electronic data processing; annotated selective bibliography. Nov. p. 48.

Clients
Courtesy and efficiency—foundation of client relations. (PF) July, p. 83.

Closing
Simplified procedure for closing a set of books. (PF) Dec., p. 83.

Coffman, Paul B.
Business climate; a department. See News report, each issue.

Cohen, Albert H.
Guideposts for rev. subchapter C. Nov., p. 40.

Competition
Goodwill vs. covenants not to compete. (TC) Aug., p. 86.

Contingencies
Accounting research bulletin number 50: Contingencies. American institute of certified public accountants. Committee on accounting procedure. (OR) Dec., p. 61.

Corporations
Application of section 334(b)(2) may benefit an acquiring company. (TC) Aug., p. 85.
Assets other than cash may be retained in section 337 liquidation. (TC) Aug., p. 86.
Guide posts for revision of subchapter C. Cohen, Albert H. Nov., p. 40.

Correspondence
Audit evidence. Goldberg, Louis S. Aug., p. 19.
Auditor's respon. Dunn, K. W. Nov., p. 26.
Auditor's responsibility. Goldberg, Louis S. Nov., p. 25.
Auditor's responsibility. Shannahan, T. Nov., p. 25.
Budget reform bill. Scott, Thomas Lee. Dec., p. 24.
CPAs and PAs. Bell, Allyn R. Nov., p. 28.
CPAs and PAs. Crawford, D. J. Nov., p. 26.
Dual practice question. Sage, Paul and Brock, Richard. Dec., p. 20.
Importance of observation. Wolski, Julian. Aug., p. 20.
New bulletins and past positions. May, George O. Oct., p. 23.
Nonprofit institutions. Vatter, William J. Dec., p. 18.
Referral fees. Maiden, Norman G. Nov., p. 28.
Statistical techniques. Martin, J. Stanwood. Aug., p. 20.
Tax allocation controversy. Chamberlain, Henry T. Oct., p. 23.
Taxes and social reform. Powell, John Rolfe. Aug., p. 19.
Understanding of auditing. Whitney, William H. July, p. 23.
University accounting. Morey, L. Oct., p. 28.
University accounting—con. Lincicome, Arthur. Sept., p. 21.
University accounting—pro. Fagerberg, Dixon, Jr. Sept., p. 22.

Costs
Cost justification: the rules of the game. Taggart, Herbert F. Dec., p. 52.
Dutch deal with U.S. depreciation. (AAP) Aug., p. 77.
More about depreciation not a provision for replacements. (AAP) Dec., p. 73.
Use of yield data to cut purchase costs. Griffin, Charles H. Sept., p. 51.

Crawford, Derald J.
CPAs and PAs. (Corr.) Nov., p. 26.

Cross, Thomas G.
Planning work ahead may eliminate overtime. (PF) Aug., p. 87.

Current reading; a department, edited by Arthur M. Cannon and Lauren Walker
See each issue

Deductions
Payments to a divorced spouse may qualify as a section 212 deduction. (TC) Aug., p. 86.
Substantiating deductions for drugs and medicines. (PF) Dec., p. 82.

Defalcations
Auditor's responsibility. Dunn, Keith W. (Corr.) Nov., p. 26.
Auditor's responsibility. Goldberg, Louis S. (Corr.) Nov., p. 25.
Auditor's responsibility. Shannahan, T. (Corr.) Nov., p. 25.
Clarification of responsibility for discovery of fraud. Dunn, Keith W. Aug., p. 49.
One man's price. (PF) July, p. 84.

Depletion
Percentage depletion not a production cost. (AAP) Aug., p. 78.

Depreciation
Accounting research bulletin 44 revised. (Editorial) Aug., p. 25.
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954.) American institute of certified public accountants. Committee on accounting procedure. (OR) Aug., p. 81.
Can we define generally accepted accounting principles? Spacek, Leonard. Dec., p. 40.
Depreciation not a provision for replacements. (AAP) July, p. 78.
Dutch deal with U.S. depreciation. (AAP) Aug., p. 77.
More about depreciation not a provision for replacements. (AAP) Dec., p. 73.
More on university accounting. Morey, Lloyd. (Corr.) Oct., p. 28.
New bulletins and past positions. May, George O. (Corr.) Oct., p. 23.
New declining-balance depreciation concepts tested. (TC) Nov., p. 77.
Nonprofit institutions. Vatter, William J. (Corr.) Dec., p. 18.
Proposals for reinvestment depreciation methods. (TC) Dec., p. 76.
Tax accounting and railroad accounting. Cerf, Alan Robert. Oct., p. 62.
University accounting—con. Lincicome, Arthur. (Corr.) Sept., p. 21.
University accounting—pro. Fagerberg, Dixon, Jr. (Corr.) Sept., p. 22.

Disclosure
Accounting research bulletin number 50: Contingencies. American institute of certified public accountants. Committee on accounting procedure. (OR) Dec., p. 61.

Distribution costs
Cost justification: the rules of the game. Taggart, Herbert F. Dec., p. 52.

Distributions
Case of dividends in excess of retained earnings. (AAP) Nov., p. 73.
Guideposts for revision of subchapter C. Cohen, Albert H. Nov., p. 40.

Dividends
Alternative presentation of dividends per share. (AAP) Sept., p. 74.
Asset revaluations and stock dividends. Chambers, R. J. Aug., p. 55.
Case of dividends in excess of retained earnings. (AAP) Nov., p. 73.

Donner, Frederick G.
Frederick G. Donner: accountant at the summit. (Biographical note) (News report) Dec., p. 12.

Dunn, Keith W.
Auditor's responsibility. (Corr.) Nov., p. 26.
Clarification of responsibility for discovery of fraud. Aug., p. 49.

Earnings
"Cash flow earnings"—dangerous concept. (AAP) Oct., p. 77.

Economics and accounting
Accounting function in economic progress. Bevis, Herman W. Aug., p. 27.
Sociological accounting. Aoyagi, Bunji. July, p. 51.

Editorials
Accountants as fictional characters. Nov., p. 31.
Accounting in the 85th congress. Sept., p. 25.
Accounting research and accounting principles. Dec., p. 27.
Accounting research bul. 44 rev. Aug., p. 25.
Another step toward fiscal efficiency. Oct., p. 35.
Conclusion of Atlas Plywood story. Nov., p. 32.
Jenkins-Keogh—almost but not quite. Sept., p. 26.
National organization of CPAs. July, p. 25.
Tradition and change. July, p. 26.
Treasury practice. Dec., p. 29.

Education
Accounting careers for nonaccounting collegians. Walton, C. C. (AE) Dec., p. 69.
Continuing adult education for the public accountant. Beamer, E. G. (AE) Nov., p. 68.

Estate planning
Services by CPAs in estate planning, edited by Eli Gerver. American institute of certified public accountants. Committee on estate planning. Nov., p. 55.

Estates and trusts
Foreign real estate not subject to federal estate tax. (TC) July, p. 81.

Estates and trusts (Cont'd.)
Giving gifts not always advantageous. (TC) July, p. 80.
Income in respect of decedents and the formula clause in wills. (TC) July, p. 80.
Tears shed over the tier system. Tomlinson, Allen. July, p. 32.

Evidence
Audit evidence. Goldberg, Louis S. (Corr.) Aug., p. 19.
Importance of observation. Wolski, Julian. (Corr.) Aug., p. 20.

Examinations
See Accounting education; a department

Exchanges
Exchange is a combination of sale and purchase. (AAP) Sept., p. 73.

Fagerberg, Dixon, Jr.
University accounting. (Corr.) Sept., p. 22.

Federal trade commission
Cost justification: the rules of the game. Taggart, Herbert F. Dec., p. 52.

Fees
See Wages, fees, salaries, etc.

Finney, Harry A.
Harry A. Finney: best-selling author. (Biographical note) (News report) July, p. 8.

Foreign operations
Tax considerations in organizing a business abroad. Cameron, Alexander. July, p. 45.

Frederick G. Donner: accountant at the summit. (Biographical note) (News report) Dec., p. 12.

Fringe benefits
Current trends in fringe benefits. Blake, Matthew F. Sept., p. 33.

Gains and losses
Libson doctrine not to apply to section 381 transactions. (TC) Nov., p. 77.
Possible avoidance of limitation on loss carry-overs. (TC) Oct., p. 81.
Revenue ruling on net operating loss carry-overs. (TC) July, p. 81.

Gerver, Eli, editor
Services by CPAs in estate planning, edited by Eli Gerver. American institute of certified public accountants. Committee on estate planning. Nov., p. 55.

Gifts
Foreign real estate not subject to federal estate tax. (TC) July, p. 81.
Giving gifts not always advantageous. (TC) July, p. 80.

Goldberg, Louis S.
Audit evidence. (Corr.) Aug., p. 19.
Auditor's responsibility. (Corr.) Nov., p. 25.

Goldberg, Richard H.
Recording staff time with a bookkeeping machine. (PF) Sept., p. 82.

Goodwill
Goodwill vs. covenants not to compete. (TC) Aug., p. 86.
Observations on retirement of a practitioner. (PF) Aug., p. 89.

Government
Another step toward fiscal efficiency. (Editorial) Oct., p. 35.
Budget reform bill. Scott, Thomas Lee. (Corr.) Dec., p. 24.

Graichen, Raymond E.
Qualification of pension, profit-sharing and bonus plans. Aug., p. 42.

Graves, Thomas J.
Conflicts between tax and book accounting. (TC) Oct., p. 81.
Timely mailing treated as timely filing. (TC) Aug., p. 84.

Griffin, Charles H.
Use of yield data to cut purchase costs. Sept., p. 51.

Gross, Harry S.
Simplified procedure for closing a set of books. (PF) Dec., p. 83.

H.R. 10
Jenkins-Keogh—almost but not quite. (Editorial) Sept., p. 26.

H.R. 8002
Another step toward fiscal efficiency. (Editorial) Oct., p. 35.
Budget reform bill. Scott, Thomas Lee. (Corr.) Dec., p. 24.

H.R. 13289
Proposals for reinvestment depreciation methods. (TC) Dec., p. 76.

Halsey, Crawford C.
Proposals for reinvestment depreciation methods. (TC) Dec., p. 76.

Harry A. Finney:
Best selling author. (Biographical note) (News report) July, p. 8.

Heath, Leslie A.
Advantage of typewriter with carbon paper ribbon. (PF) July, p. 84.

Heinze, Adolf C.
One man's. (PF) July, p. 84.

Hertz Corporation v. U.S.
New declining-balance depreciation concepts tested. (TC) Nov., p. 77.

Higgins, Thomas G.
Professional ethics and public opinion. Nov., p. 34.

Hospitals
More on university accounting. Morey, Lloyd. (Corr.) Oct., p. 28.
Nonprofit institutions. Vatter, William J. (Corr.) Dec., p. 18.

Houston, W. Bernard
Comparative balance sheets and analysis of changes. (PF) Oct., p. 86.

Installments
Borrowing may determine "disposition" of installment. (TC) Sept., p. 80.
Improper use of installment method of accounting for income. (AAP) July, p. 79.

Insurance
Current trends in fringe benefits. Blake, Matthew F. Sept., p. 33.
Necessity for proper evaluation of insurance. (PF) Nov., p. 81.

Internal control
Standards for the review of internal control. Mautz, R. K., and Schlosser, Robert E. July, p. 27. (Authorship erroneously credited to R. K. Mautz only; correction in August issue, p. 14.)
Statement on auditing procedure no. 29: Scope of the independent auditor's review of internal control. American institute of certified public accountants. Committee on auditing procedure. (OR) Nov., p. 66.
Statistical techniques. Martin, J. Stanwood. (Corr.) Aug., p. 20.

Isaacson, Bernard B., editor
See Practitioners forum; a department

J. S. Seidman
J. S. Seidman: a man of many parts. (Biographical note) (News report) Oct., p. 10.

Jenkins-Keogh bills
Jenkins-Keogh—almost but not quite. (Editorial) Sept., p. 26.

Johns, Ralph S.
Allocation of income taxes. Sept., p. 41.

Jones, R. L.
Staggering filing dates of income tax returns. (TC) July, p. 80.

Journal of accountancy
Tradition and change. (Editorial) July, p. 26.

KLM Royal Dutch airlines
Dutch deal with U.S. depreciation. (AAP) Aug., p. 77.

Kent, Ralph E.
Liability of auditors. Sept., p. 61.

Kramer, Jay O.
Thin incorporation problem today. Dec., p. 48.

Kramer, John F.
Staff training in smaller firms. Oct., p. 48.

Krauter, Albert
Observations on retirement of a practitioner. (PF) Aug., p. 89.

Lake, P. G., inc., et al v. commissioner
Current status of carved-out oil payments. (TC) July, p. 82.

Lammie, H. R.
Return on capital employed. Aug., p. 35.

Law and accounting
Dual practice question. Sage, Paul and Brock, Richard. (Corr.) Dec., p. 20.

Lawrence, Charles
Professional responsibilities in referral fees. Sept., p. 56.

Leases
Can we define generally accepted accounting principles? Spacek, Leonard. Dec., p. 40.

Legislation
Accounting in the Eighty-fifth congress. (Editorial) Sept., p. 25.

Liability
Liability of auditors. Kent, R. E. Sept., p. 61.

Libson shops v. Kochler
Libson doctrine not to apply to section 381 transactions. (TC) Nov., p. 77.

Lincicome, Arthur
University accounting. (Corr.) Sept., p. 21.

Link, Jules
Simplified procedure for closing a set of books. (PF) Dec., p. 83.

Liquidations and receiverships
Application of section 334(b)(2) may benefit an acquiring company. (TC) Aug., p. 85.
Assets other than cash may be retained in section 337 liquidation. (TC) Aug., p. 86.
Installment liquidation of corporation. (TC) Aug., p. 84.

Losses
See Gains and losses

McLaren, N. Loyall
Rotation of auditors. July, p. 41.

Mahon, James J., Jr., editor
See Tax clinic; a department

Maiden, Norman G.
Referral fees. (Corr.) Nov., p. 28.

Management accounting
Accounting and new management attitudes. Trueblood, Robert M. Oct., p. 37.

Management services
CPA, the client and the $10,000 invoice. (PF) Dec., p. 78.

Martin J. Stanwood
Statistical techniques. (Corr.) Aug., p. 20.

Mason, Eli
Substantiating deductions for drugs and medicines. (PF) Dec., p. 82.

Mautz, R. K., and Schlosser, Robert E.
Standards for the review of internal control. July, p. 27. (Authorship erroneously credited to R. K. Mautz only; correction in August issue, p. 14.)

May, George O.
New bulletins and past positions. (Corr.) Oct., p. 23.

Mechanical devices
Audit techniques for electronic systems. Shonting, D. M., & Stone, L. D. Oct., p. 54.
Auditing and electronic data processing; an annotated selective bibliography. Cleaver, Goodrich F. Nov., p. 49.
Recording staff time with a bookkeeping machine. (PF) Sept., p. 82.

Medical expenses
Substantiating deductions for drugs and medicines. (PF) Dec., p. 82.

Mills, Leslie
Application of Section 334(b)(2) may benefit an acquiring company. (TC) Aug., p. 85.
Assets other than cash may be retained in section 337 liquidation. (TC) Aug., p. 86.
Pitfalls in use of Form 1040-ES (1958) as amended declaration. (TC) Sept., p. 78.
Possible avoidance of limitation on loss carryovers. (TC) Oct., p. 81.

Morey, Lloyd
University accounting. (Corr.) Oct., p. 28.

National income
Sociological accounting. Aoyagi, B. July, p. 51.

Neely, Fred
Easy method for fast mental multiplication. (PF) Oct., p. 85.

New Institute president: Louis H. Penney. (Biographical note) (News report) Nov., p. 10.

Nonprofit organizations
More on university accounting. Morey, Lloyd. (Corr.) Oct., p. 28.
Nonprofit institutions. Vatter, William J. (Corr.) Dec., p. 18.
University accounting—con. Lincicome, Arthur. (Corr.) Sept., p. 21.
University accounting—pro. Fagerberg, Dixon, Jr. (Corr.) Sept., p. 22.

Obituaries
R. Warner Ring. (News report) July, p. 10.

Official releases; a department
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954. American institute of certified public accountants. Committee on accounting procedure. Aug., p. 81.
Accounting research bulletin number 50: Contingencies. American institute of certified public accountants. Committee on accounting procedure. Dec., p. 61.
Report to Council of the Special committee on research program. American institute of certified public accountants. Special committee on research program. Dec., p. 62.
Statement on auditing procedure no. 29: Scope of the independent auditor's review of internal control. American institute of certified public accountants. Committee on auditing procedure. Nov., p. 66.

Oil industry
Current status of carved-out oil payments. (TC) July, p. 82.

Oil refineries
Use of yield data to cut purchase costs. Griffin, Charles H. Sept., p. 51.

Optometrists
Problems in retirement from professional practice. (TC) Nov., p. 78.

Park, Colin
Community service and the CPA. Oct., p. 43.

Patchen v. commissioner
Conflicts between tax and book accounting. (TC) Oct., p. 81.

Peat, Marwick, Mitchell and co.
Conclusion of the Atlas Plywood story. (Editorial) Nov., p. 32.

Penney, Louis H.
New Institute president: L. H. Penney. (Biographical note) (News report) Nov., p. 10.

Pensions and benefit plans
Current trends in fringe benefits. Blake, Matthew F. Sept., p. 33.
Elimination of provision for pension costs unjustified. (AAP) Dec., p. 74.
Jenkins-Keogh—almost but not quite. (Editorial) Sept., p. 26.
Qualification of pension, profit-sharing and bonus plans. Graichen, R. E. Aug., p. 42.

Petroleum
See Oil

Powell, John Rolfe
Taxes and social reform. (Corr.) Aug., p. 19.

Practitioners forum; a department, edited by Bernard B. Isaacson
Advantage of typewriter with carbon paper ribbon. July, p. 84.
CPA, the client and the $10,000 invoice. Dec., p. 78.
Comparative balance sheets and analysis of changes. Oct., p. 86.

Practitioners forum (Cont'd.)
Courtesy and efficiency—foundation of client relations. July, p. 83.
Easy method for fast mental multiplication. Oct., p. 85.
Language of symbols. Aug., p. 87.
More about the problem of dead-end seniors. Sept., p. 84.
Necessity for proper evaluation of insurance. Nov., p. 81.
Observations on retirement of a practitioner. Aug., p. 89.
Omitting pennies from comparative report tabulations. Oct., p. 85.
One man's price on his own life. July, p. 84.
Planning work ahead may eliminate overtime. Aug., p. 87.
Profit-sharing plans of firms. July, p. 83.
Recording staff time with a bookkeeping machine. Sept., p. 82.
Simplified procedure for closing a set of books. Dec., p. 83.
Standard chart of accounts as a service to practitioners. Aug., p. 87.
Substantiating deductions for drugs and medicines. Dec., p. 82.
Wide ledger sheets—useful at billing time. Dec., p. 82.

Prices
Cost justification: the rules of the game. Taggart, Herbert F. Dec., p. 52.
More about depreciation not a provision for replacements. (AAP) Dec., p. 73.

Products
Use of yield data to cut purchase costs. Griffin, Charles H. Sept., p. 51.

Professional ethics
Professional ethics and public opinion. Higgins, Thomas G. Nov., p. 34.
Professional responsibilities in referral fees. Lawrence, Charles. Sept., p. 56.
Referral fees. Maiden, Norman G. (Corr.) Nov., p. 28.

Profit sharing
Current trends in fringe benefits. Blake, Matthew F. Sept., p. 33.
Profit-sharing plans of accounting firms. (PF) July, p. 83.
Qualification of pension, profit-sharing and bonus plans. Graichen, R. E. Aug., p. 42.

Public service
Community service and the CPA. Park, Colin. Oct., p. 43.

Purchasing
Use of yield data to cut purchase costs. Griffin, Charles H. Sept., p. 51.

Quarries
Percentage depletion not a production cost. (AAP) Aug., p. 78.

R. Warner Ring dies. (News report) July, p. 10.

Railroads
Tax allocation and railroad accounting. Cerf, Alan Robert. Oct., p. 62.

Rea, Richard C.
CPA, the client and the $10,000 invoice. (PF) Dec., p. 78.

Real estate
Foreign real estate not subject to federal estate tax. (TC) July, p. 81.

Recruitment
Accounting careers for non-accounting collegians. Walton, Clarence C. (AE) Dec., p. 69.

Referrals
Professional responsibilities in referral fees. Lawrence, Charles. Sept., p. 56.
Referral fees. Maiden, Norman G. (Corr.) Nov., p. 28.

Refunds
Timely mailing treated as timely filing. (TC) Aug., p. 84.

Replacements
Depreciation not a provision for replacements. (AAP) July, p. 78.
More about depreciation not a provision for replacements. (AAP) Dec. p. 73.
Proposals for reinvestment depreciation methods. (TC) Dec., p. 76.

Reports and statements
Auditor's opinion on prior year figures. (AAP) Nov., p. 73.

Reports and statements (Cont'd.)
"Cash flow earnings"—a dangerous concept. (AAP) Oct., p. 77.
Conclusion of the Atlas Plywood story. (Editorial) Nov., p. 32.
Difficulties in wording a report on restricted audit. (AAP) Sept., p. 73.
New edition of "Accounting trends & techniques." (AAP) Oct., p. 78.
Omitting pennies from comparative report tabulations. (PF) Oct., p. 85.

Retirement
Observations on retirement of a practitioner. (PF) Aug., p. 89.
Problems in retirement from professional practice. (TC) Nov., p. 78.

Return on investment
Return on capital employed. Lammie, H. R. Aug., p. 35.

Richardson, Leonard E.
Profit-sharing plans of accounting firms. (PF) July, p. 83.

Ring, R. Warner
R. Warner Ring. (News report) July, p. 10.

Robinson-Patman act
Cost justification: the rules of the game. Taggart, Herbert F. Dec., p. 52.

Rockey, Charles S.
Omitting pennies from comparative report tabulations. (PF) Oct., p. 85.

Sage, Paul and Brock, Richard
Dual practice question. (Corr.) Dec., p. 20.

Sales tax
Deductibility of sales taxes on fixed asset acquisitions. (TC) Sept., p. 77.

Sampling
See Testing and sampling

Schlosser, Robert E., joint author
See Mautz, R. K., and Schlosser, Robert E.

Schools, colleges, etc.
More on university accounting. Morey, Lloyd. (Corr.) Oct., p. 28.
Nonprofit institutions. Vatter, William J. (Corr.) Dec., p. 18.
University accounting—con. Lincicome, Arthur. (Corr.) Sept., p. 21.
University accounting—pro. Fagerberg, Dixon, Jr. (Corr.) Sept., p. 22.

Scott, Thomas Lee
Budget reform bill. (Corr.) Dec., p. 24.

Section 212
Payments to a divorced spouse may qualify as a section 212 deduction. (TC) Aug., p. 86.

Section 334(b)(2)
Application of section 334(b)(2) may benefit an acquiring company. (TC) Aug., p. 85.

Section 337
Assets other than cash may be retained in section 337 liquidation. (TC) Aug., p. 86.

Section 381
Libson doctrine not to apply to section 381 transactions. (TC) Nov., p. 77.

Section 382(a)
Revenue ruling on net operating loss carryovers. (TC) July, p. 81.

Section 382(b)
Possible avoidance of limitation on loss carryovers. (TC) Oct., p. 81.

Section 453(d)
Borrowing may determine "disposition" of installment. (TC) Sept., p. 80.

Section 1244
Thin incorporation problem today. Kramer, Jay O. Dec., p. 48.

Security analysts
"Cash flow earnings"—a dangerous concept. (AAP) Oct., p. 77.

Seidman, J. S.
Giving gifts not always advantageous. (TC) July, p. 80.
J. S. Seidman: a man of many parts. (Biographical note) (News report) Oct., p. 10.

Shannahan, T.
Auditor's responsibility. (Corr.) Nov., p. 25.

Shaw, T. T.
Payments to a divorced spouse may qualify as a S. 212 deduction. (TC) Aug., p. 86.
Proper planning of individual's estimated tax to avoid penalties. (TC) Nov., p. 78.
Suggested policy for employees' vacation pay. (TC) Aug., p. 84.

Shonting, Daniel M., and Stone, Leo D.
Audit techniques for electronic systems. Oct., p. 54.

Sigaud, Louis A.
Uniform certified public accountant examination—examination in commercial law, May 1958; suggested answers by Louis A. Sigaud. (AE) Sept., p. 68.

Small business
Accounting function for small business. Witschey, Robert E. Dec., p. 30.

Spacek, Leonard
Can we define generally accepted accounting principles? Dec., p. 40.

Staff training
Staff training in smaller firms. Kramer, John F. Oct., p. 48.

Statements
See Reports and statements

Statements on auditing procedure
Auditor's opinion on prior year figures. (AAP) Nov., p. 73.
Statement on auditing procedure no. 29: Scope of the independent auditor's review of internal control. American institute of certified public accountants. Committee on auditing procedure. (OR) Nov., p. 66.

Statistical sampling
See Testing and sampling

Stock
Alternative presentation of dividends per share. (AAP) Sept., p. 74.

Stock dividends
See Dividends

Stock options
Current trends in fringe benefits. Blake, Matthew F. Sept., p. 33.

Stock redemption
Effect of stock redemption on remaining shareholders. (TC) Sept., p. 77.
Installment liquidation of corporation. (TC) Aug., p. 84.

Stolper, Benjamin
Observations on retirement of a practitioner. (PF) Aug., p. 89.

Stone, Leo D., joint author
See Shonting, Daniel M., and Stone, Leo D.

Subchapter C
Guideposts for revision of subchapter C. Cohen, Albert H. Nov., p. 40.

Symbols
Language of symbols. (PF) Aug., p. 87.

Taggart, Herbert F.
Cost justification: the rules of the game. Dec., p. 52.

Tax accounting v. business accounting
Accounting research bulletin 44 revised. (Editorial) Aug., p. 25.
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954.) American institute of certified public accountants. Committee on accounting procedure. (OR) Aug., p. 81.
Allocation of income taxes. Johns, Ralph S. Sept., p. 41.
Conflicts between tax and book accounting. (TC) Oct., p. 81.
New bulletins and past positions. May, George O. (Corr.) Oct., p. 23.
Tax allocation and railroad accounting. Cerf, Alan Robert. Oct., p. 62.
Tax allocation controversy. Chamberlain, Henry T. (Corr.) Oct., p. 23.

Tax allocation
See Taxes Accounting

Tax clinic; a department, edited by James J. Mahon, Jr.
Accrual of corporate charitable contribution deduction. Dec., p. 77.
Application of section 334(b)(2) may benefit an acquiring company. Aug., p. 85.
Assets other than cash may be retained in section 337 liquidation. Aug., p. 86.
Borrowing may determine "disposition" of installment. Sept., p. 80.
Accrual of corporate charitable contribution deduction. Dec., p. 77.
Conflicts between tax and book accounting. Oct., p. 81.
Current status of carved-out oil payments. July, p. 82.
Deductibility of sales taxes on fixed asset acquisitions. Sept., p. 77.
Lease vs. purchase—and fast depreciation. Dec., p. 77.
Effect of stock redemptions on remaining shareholders. Sept., p. 77.
Foreign real estate not subject to federal estate tax. July, p. 81.
Giving gifts not always advantageous. July, p. 80.
Goodwill vs. covenants not to compete. Aug., p. 86.
Income in respect of decedents and the formula clause in wills. July, p. 80.
Installment liquidation of corp. Aug., p. 84.
Lease vs. purchase—and fast depreciation. Dec., p. 77.
Libson doctrine not to apply to section 381 transactions. Nov., p. 77.
Accrual of corporate charitable contribution deduction. Dec., p. 77.
New declining-balance depreciation concepts tested. Nov., p. 77.
Payments to a divorced spouse may qualify as a section 212 deduction. Aug., p. 86.
Pitfalls in use of Form 1040-ES (1958) as amended declaration. Sept., p. 78.
Possible avoidance of limitation on loss carryovers. Oct., p. 81.
Problems in retirement from professional practice. Nov., p. 78.
Proper planning of individual's estimated tax to avoid penalties. Nov., p. 78.
Proposals for reinvestment depreciation methods. Dec., p. 76.
Purchase price allocation of an advertising company. Aug., p. 85.
Revenue ruling on net operating loss carryovers. July, p. 81.
Staggering filing dates of income tax returns. July, p. 80.
Suggested policy for employees' vacation pay. Aug., p. 84.
Tax economic structure—a startling example. Oct., p. 82.
Lease vs. purchase—and fast depreciation. Dec., p. 77.
Timely mailing treated as timely filing. Aug., p. 84.

Tax forms
See Tax returns

Tax litigation
Timely mailing treated as timely filing. (TC) Aug., p. 84.

Tax practice
Treasury practice. (Editorial) Dec., p. 29.

Tax returns
Pitfalls in use of Form 1040-ES (1958) as amended declaration. (TC) Sept., p. 78.
Planning work ahead may eliminate overtime. (PF) Aug., p. 87.
Proper planning of individual's estimated tax to avoid penalties. (TC) Nov., p. 78.
Staggering filing dates of income tax returns. (TC) July, p. 80.

Taxation
Guideposts for revision of subchapter C. Cohen, Albert H. Nov., p. 40.
Qualification of pension, profit-sharing and bonus plans. Graichen, R. E. Aug., p. 42.
Tax considerations in organizing a business abroad. Cameron, Alexander. July, p. 45.
Taxes and social reform. Powell, John Rolfe. (Corr.) Aug., p. 19.
Tears shed over the tier system. Tomlinson, Allen. July, p. 32.
Thin incorporation problem today. Kramer, Jay O. Dec., p. 48.

Taxes
Tax economic structure—a startling example. (TC) Oct., p. 82.

Taxes Accounting
Accounting research bulletin 44 revised. (Editorial) Aug., p. 25.
Accounting research bulletin no. 44 (revised): Declining-balance depreciation (Supersedes Accounting research bulletin no. 44 issued in October 1954.) American institute of certified public accountants. Committee on accounting procedure. (OR) Aug., p. 81.
Allocation of income taxes. Johns, Ralph S. Sept., p. 41.
Can we define generally accepted accounting principles? Spacek, Leonard. Dec., p. 40.
New bulletins and past positions. May, George O. (Corr.) Oct., p. 23.
Tax allocation and railroad accounting. Cerf, Alan Robert. Oct., p. 62.
Tax allocation controversy. Chamberlain, Henry T. (Corr.) Oct., p. 23.

Testing and sampling
Statistical techniques. Martin, J. Stanwood. (Corr.) Aug., p. 20.
Understanding of auditing. Whitney, William H. (Corr.) July, p. 23.

Thin incorporations
Thin incorporation problem today. Kramer, Jay O. Dec., p. 48.

Thurston, Troy G.
Installment liquidation of corporation. (TC) Aug., p. 84.

Tilly, Virgil S.
Goodwill vs. covenants not to compete. (TC) Aug., p. 86.
Purchase price allocation of an advertising company. (TC) Aug., p. 85.

Treasury department circular 230
Treasury practice. (Editorial) Dec., p. 29.

Tomlinson, Allen
Tears shed over the tier system. July, p. 32.

Trueblood, Robert M.
Accounting and new management attitudes. Oct., p. 37.

Typewriters
Advantage of typewriter with carbon paper ribbon. (PF) July, p. 84.

Universities
See Schools, colleges, etc.

Vacation pay
Suggested policy for employees' vacation pay. (TC) Aug., p. 84.

Valuation
Asset revaluations and stock dividends. Chambers, R. J. Aug., p. 55.

Vatter, William J.
Nonprofit institutions. (Corr.) Dec., p. 18.

von Nardroff, Elfrida
Tax economic structure—a startling example. (TC) Oct., p. 82.

Wages, fees, salaries, etc.
Professional responsibilities in referral fees. Lawrence, Charles. Sept., p. 56.
Referral fees. Maiden, Norman G. (Corr.) Nov., p. 28.
Suggested policy for employees' vacation pay. (TC) Aug., p. 84.

Walker, Lauren, editor
See Cannon, Arthur M., and Walker, Lauren, editors

Walton, Clarence C.
Accounting careers for nonaccounting collegians. Walton, C. C. (AE) Dec., p. 69.

Washington background. Bryan, Lyman. (News report) July, p. 16. Oct., p. 14.

Whitney, William H.
Understanding of auditing. (Corr.) July, p. 23.

Witschey, Robert E.
Accounting function for small business. Dec., p. 30.

Witt, Herbert
More about the problem of dead-end seniors. (PF) Sept., p. 84.

Wolski, Julian
Importance of observation. (Corr.) Aug., p. 20.